G.R.S. IX—5]

Previous references. 1924. (Distress) **File No.** 20-23.

Serial Nos. 8 & 9

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 2

Part B for February 1924.

SUBJECT

Printing of forms, bills and registers for the maintenance of accounts etc connected with the Distress Relief Operations.

To. The Revenue Commr. in Mysore.

Letter no 483 dated the 4th February 1924.

Invites reference to the G.O dated the 7th December 1923 and Comptroller's Circular No R.D.3 dated 24th June 1924 & states that subsistence loans should be given only in deserving cases and not as a matter of course. Forwards copy of the above to Comptroller for information.

11/2/24

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

24073

264

In reply please refer to No. R.D.56. 24/12

Comptroller's Office, Bangalore,

Dated the 25th January *1924*.

7 JAN 1924

20-23-8

K. V. Anantharaman Esq., B.A.,
Secretary to the Government of Mysore,
Revenue Department, B a n g a l o r e.

Sir,

I have the honor to enclose herewith 12 spare copies of this office circular No. R.D.3 dated 24th January 1924 issued to the Deputy Commissioners of Mysore, Bangalore, Kolar and Tumkur Districts, laying down the method of accounting for sums drawn in connection with the Relief of Distress. The draft of this circular had been submitted to Government and got duly approved in Government Order No. 245-55/Dis dated 16th January 1924.

Submitted separately in connection with forms from R.C.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

Submitted for perusal
One copy each of the circulars may be returned by the Addl. Secy. (Rev. Secy.)

R. D. No. 3

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 24th January 1924.

To

THE DEPUTY COMMISSIONER,

DISTRICT.

SIR,

In continuation of this Office Circular No. 1/R. D., dated 13th December 1923, prescribing the procedure to be adopted in drawing from the Treasuries the amounts required in connection with the Relief of Distress in the affected parts of the State, I have the honor to issue the following further instructions laying down the method of accounting for sums so drawn.

2. The procedure now obtaining for the accounting of disbursements on account of Land Improvement and Takavi Loans may be adopted in the case of subsistence Loans ordered to be granted in accordance with Government Order No. R. 2582-93/R. M. 11-23-104 dated 7th December 1923. Separate loan orders should, however, be issued in the case of these loans which are free of interest and separate loan-order statements sent to this office.

3. All accounts relating to these loans, both of loans granted and of recoveries made, may be arranged to be kept in the District and Taluk Offices separately and not merged with those granted for ordinary Takavi and Land Improvement Loans.

4. Expenditure which is finally, or in the first instance, chargeable to the head "Relief of Distress" (*vide* para 2 of this Office Circular No. 1/R. D,. dated 13th December 1923) will be either on account of "Works" or on account of "Gratuitous Relief." In the latter case, no detailed accounts need be maintained. It is enough if the payment made on account of Gratuitous Relief is noted in the Imprest Cash Book which will be in the form prescribed in para 6 *infra* and in which will be entered all payments made out of imprests whether in respect of "Works" or "Gratuitous Relief."

5. For transactions pertaining to Works, the registers, etc., to be maintained by each Disburser will consist of (1) Departmental Registers, etc., and (2) those relating to Accounts. The former includes estimates, files of correspondence *re* individual works, Measurement Books, Registers of sanctions and Appropriations, Nominal or Muster Roll Registers, Returns to be rendered to the Revenue or other authorities and Government, etc., the maintenance and submission of which will be regulated by the instructions issued by the Revenue Commissioner.

6. The latter will comprise (1) the Imprest cash book (2) the files of duplicate paid bills and abstracts of labour charges and (3) Register of works.

(i) *Imprest Cash Book.*—This will be in the form of the Contingent Register and the rules prescribed therefor in Articles 133 to 135 of Mysore Account Code, Volume I, will generally apply to this Register also. The marginally noted sub heads will be substituted for those enumerated in Note 2 of Article 133, Mysore Account Code, Volume I. As soon as payments are made—whether on account of works or on account of gratuitous relief—out of imprests, they should at once be noted in this Register. The amounts of such payments should be posted in the respective columns and carried to the column for totals.

Village Improvement Works.
Sinking of Temporary Wells.
.....
Gratuitous Relief.

(ii) *Duplicate paid bills and duplicate abstracts of labour charges.*—In preparing bills, the total quantities under each item of work, *e. g.*, "Excavation," etc., should be taken from the entries in the Measurement Books and the rates for such items of work from the sanctioned estimates.

The bills will be prepared in duplicate, the original being distinguished from the duplicate by using coloured paper for the latter. Payment should always be made on the original bill form and the fact of payment simultaneously noted on the duplicate bill and in the Imprest Cash Book. The original bill should be carefully preserved for being sent with the detailed bill referred to in para 3 of this office circular of the 13th *ultimo*, the duplicate being made use of in posting the Register of works. Whenever payments are made on muster rolls, an Abstract of labour charges should, instead, be prepared in duplicate in the form prescribed which contains printed instructions for preparing it. The duplicate bills or abstracts of labour charges pertaining to each work should be kept in a separate file.

(iii) *Register of works.*—These registers should be maintained for all items of expenditure incurred on account of works. As there are, at present, only two classes of works, half the number of pages in these registers may be allotted for entering each class of works in one separate series. Thus, the first half of the Register will be set apart for the Village Improvement works. The individual Village Improvement works will be given serial numbers with distinguishing letters, V.I. 1.; V.I. 2 ; V.I. 3 ; etc. If a new Village Improvement Work is started, the next blank page available will be utilized and the next serial number given to it. Similarly the abbreviations, Ty. W., will be used before the serial numbers for Temporary well works and entries in respect of them will be made in the other half of the register. On each page of this register, the transactions of only one work should be posted, the name of the work together with its characteristic serial number being entered in red ink at the top. This nomenclature should be adopted in all bills, returns and in the communications addressed to this office which pertain to transactions relating to the prevailing distress, and all these documents and papers should be headed " Distress. "

7. *Establishment.*—The payment of pay and travelling allowances of establishments specially entertained in connection with distress, under competent sanction, should, on no account, be made from the imprests. They should be claimed on separate establishment and Travelling allowance bill forms, the bills being headed " Relief of Distress " in red ink to enable the treasuries to distinguish them from other establishment and Travelling Allowance bills.

8 *To sum up*— (1) the existing accounts procedure in respect of loans may be adopted in the case of loans sanctioned in connection with distress relief measures also; (2) the expenditure incurred from imprests to be accounted for in the Imprest Cash Book (specially prescribed); (3) the expenditure on account of works to be, in addition, posted into the register of works, also specially prescribed; (4) the bills or the abstracts of labour charges, as the case may be, to be prepared in duplicate; and (5) the charges on account of establishment and travelling allowance of the staff specially detailed for the work of distress relief to be drawn separately on ordinary establishment and travelling allowance bill forms.

9. Suitable instructions may kindly be caused to be issued to Amildars and other Officers concerned.

I have the honor to be,

Sir,

Your most obedient servant,

T. SATYARAJ CHETTY,

Comptroller.

WD 1458—GPB—250—25-1-24

G. R. S. III-2]

Muzrai Secretariat | ~~Muz.~~ File No. 20 of 1923-24

Serial No.

Regarding paras 5 & 6 of the notes supra, reference is invited to the penultimate sentence of para 7 of G.O. dated 7th Dec 1923, wherein Govt have authorised the grant of subsistence loans in affected areas free of interest in deserving cases. In the Comptroller's circular, the words "free of interest" are made to qualify loans instead of "deserving cases". As however there will be cases where the loan is granted free of interest, the Comptroller's circular may perhaps stand as it is.

2C Subd - with reference to paras 5 & 6 of the draft of the circular now before us. While passing the orders of 16th Jan.

29/11/24

Dep. Secy)

1st For perusal - It is a point for orders whether a circular may not be issued pointing out that subsistence loans should be granted free of interest only in deserving cases.

Dewan

Extract of para 5 of the circular should be taken to deal with in the other file.

29.11.24

DEWAN'S OFFICE
Rcvd. on 1-2-1924
Regn. No. 5746

NOTE—Contn. sheet

WD 0561—GPB—3750—1-8-22

Yes

Draft Yes

1.12.24

G. R. S. III·2]

Muzrai Secretariat

Muz. File No. 20 of 1923-24

Serial No.	
	Draft circular letter submitted for approval -
	Sgd 2/2/24 Asst Secy
9.	To The R.C. no 483 Dt 4.2.24. States that subsistence loans free of interest should be given only in deserving cases & not as a matter of course -
	To The Comptroller no 484 Dt 4.2.24. Forwarded for info

NOTE—Contn. sheet

WD 0561—GPB—3750—1·8·22

G. R. S. III-2]

General and Revenue Secretariat.

Maintenance of accts relating to distress relief

35/D

Dis File No. 20 of 1923

Serial No.

From the Comptroller
Ner 742/Loan dated. 11.2.24.
Forwards for infn a copy of his letter addressed to the R.C. in regard to the maintenance in the Revenl offices & treasuries of accounts relating to Revenl fund, Takavi & subsistence Loans.

Submitted for perusal.

may be filed.

13/2/24.
Rev. Secy

13.2.24.

Secy

13.2.24.

NOTE—Contn. sheet.

Muz 4]

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

Section Dis

File No. 20-23

Serial No. 9.

Muzrai Secretariat

( )

the 1 *192* .

No. 483/D.

RC.

Date of issue 4-2-24

To

The Deputy Commissioner of Districts

Signed by Mr KV Ramanatha

Ramanad

Sir,

I am directed to invite reference to para 7 of G.O. no R 2582-93/R.M. 11-23-104 dated 7th Dec 1923 & paras 2 & 3 of the Cumbum Circular letter no R.D. no 3 dated 24.1.1924 regarding the grant of

over.

Subsistence loans & the
maintenance of accounts in that
behalf respectively and to
state that the grant of
subsistence loans should be
limited only to cases really
deserving the concession.
The local Revenue officers
may be instructed to use
their discretion carefully in selecting
such cases for grant of relief.

state that a
leaning of mind
on subsistence
loans should not
be ordered as a
matter of
course in all
cases & that the
concession should
be strictly limited
to cases in which
the individual
circumstances justify
the grant

I have etc

Rep

Revised by Govt

484/D. dt 4.1.24

List of enclosures.

Memo

Copy of the above is
forwarded with Compliments to
the Revenue Secretary to Govt
the Cuddapah to Govt for info

Copied by

B. P.

Examined by

Secy Rev Dept

Secy to Govt
Rev Dept

MD 563—GIPE—700—27-7-22

25900

358

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

D3

In reply please refer to No. 742 Loans

Dr. D 13 FEB. 1924

Comptroller's Office, Bangalore,

Dated the 11th February 1924.

K. V. Anantharaman Esq., B.A.,
Secretary to the Government of Mysore,
Revenue Department, B a n g a l o r e.

Sir,

With reference to your Memo No. 484/D dated 4th February 1924 regarding the levy of interest on subsistence loans granted for the relief of Distress, I have the honor to forward herewith for the information of Government a copy of my letter addressed to the Revenue Commissioner in Mysore, regarding the maintenance in the several offices and treasuries of accounts relating to Local Fund, Takavi and Subsistence Loans.

I have the honor to be,
Sir,
Your most obedient servant,
T. Satyanarayana
Comptroller

CV/11-2

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. R. 2582-93—R. M. 11-23-104, dated 7th December 1923.

Relief.

Issuing further instructions in the matter of affording —— in the affected tracts and directing the grant of further allotments to districts and imprests to certain Amildars.

READ—

Government Order No. R. 861-8—R. M. 11-23-3, dated 31st August 1923, sanctioning certain measures for affording relief in connection with the distress in Kolar District.

2. Government Order No. R. 1181-4—R. M. 11-23-6, dated 12th September 1923, sanctioning the proposal to take up the maintenance works to certain tanks in Kolar District.

3. Government Order No. R. 1375—R. M. 11-23-12, dated 22nd September 1923, approving of the Conservator's action in throwing open for free grazing the State Forests adjoining the Maddagiri Taluk.

4. Government Order No. R. 1544-50—R. M. 11-23-25, dated 3rd October 1923, sanctioning certain measures for affording relief in connection with the distress in Maddagiri Taluk.

5. Government Order No. 1679-83—R. M. 11-23-28, dated 12th October 1923, sanctioning certain further measures of relief for the Maddagiri Taluk.

6. Government Order No. C. 20-2—R. M. 11-23, dated 19th October 1923, placing at the disposal of the Deputy Commissioner, Kolar, certain sums for Takavi Loans and tank restoration works.

7. Government Order No. C. 34-39—R. M. 11-23, dated 25th October 1923, sanctioning certain measures of relief in connection with the unfavourable seasonal conditions in the Nagamangala Taluk.

8. Government Order No. R. 2018-23—R. M. 11-23-32, dated 5th November 1923, sanctioning certain measures for affording relief in parts of the Bangalore District.

9. Government Order No. R. 2024-6—R. M 11-23-34, dated 5th November 1923, sanctioning an advance of Rs. 250 to the Amildar of Maddagiri.

10. Government Order No. R. 2027-9—R. M. 11-23-36, dated 5th November 1923, sanctioning certain measures of relief in the Maddagiri Taluk.

11. Government Order No. R. 2031-32—R. M. 11-23-48, dated 8th November 1923, sanctioning imprests to Amildars of Goribidnur and Bagepalli and the Deputy Amildar of Gudibanda.

12. Government Order No. R. 2041-2—R. M. 11-23-5, dated 9th November 1923, issuing instructions in the matter of granting Tavaki Loans.

13. Government Order No. R. 2276-87—R. M. 11-23-7, dated 22nd November 1923, sanctioning a sum of one lakh of rupees for relief in the affected parts of the State.

14. Government Order No. I. C. 3456-65—Ft. 29-23-41, dated 26th November 1923, approving of the Conservator's action in regard to the movement of cattle of maidan taluks to the forests of the malnad for grazing.

15. Government Order No. R. 2375-8—R. M. 11-23-79, dated 29th November 1923, diverting to Dodballapur Taluk an advance of Rs. 5,000 for tank maintenance sanctioned for Nagamangala Taluk.

16. Government Order No. I. C. 3501-6—Ft. 29-23-45, dated 29th November 1923, approving of the action taken by the Conservator of Forests in authorising the free grazing of the cattle in the State Forests of Dodballapur, Nagamangala, Huliyar and Chiknayakanhalli Taluks and removal of grass from State Forests of the Chitaldrug District and other State Forests.

No. R. 2582-93—R. M. 11-23-104, DATED 7TH DECEMBER 1923.

17. Government Order No. I. C. 3591-600—Ft. 29-23-53, dated 3rd December 1923, authorizing the Conservator of Forests to order the throwing open of the State Forests and plantations at his discretion for free grazing or for cutting and removal therefrom of grass or of leaves for cattle fodder.

18. D. O. Letter No. C. 147—23-24, dated 23rd November 1923, from the Revenue Commissioner in Mysore, forwarding a report on the seasonal conditions and making certain suggestions as regards the measures to be adopted to relieve distress.

No. R. 2582-93—R. M. 11-23-104, DATED 7TH DECEMBER 1923.

In the several Government Orders read above, the Government have, on the information received from the reports of the Deputy Commissioners and also special reports from the Revenue Commissioner, issued urgent orders indicating the manner in which measures of relief should be adopted in the taluks which are labouring under adverse seasonal conditions due to continuous drought. It is not, however, clear to Government from the information so far received that a consistent and uniform policy is being followed to carry out the orders already issued. Piecemeal reports are being sent making various recommendations for the grant of additional sums of money to be utilised for various purposes. There is no information yet submitted to Government, in accordance with the instructions previously issued, as to the total amount that has already been spent out of the previous grants for urgent disbursements of Takavi Loans and for tank maintenance and tank restoration works, in respect of which the Revenue Commissioner was authorised to draw from the budget allotment as well as from the additional grants specially placed at his disposal. Government apprehend that there will be confusion in regard to the policy to be pursued, unless local officers are given strict instructions in the matter of the utilisation of the grants already sanctioned by Government for the purpose of relief. They are therefore pleased to direct as follows:—

1. (*a*) Each Deputy Commissioner will submit personally a weekly report to the Secretary to Government in the Revenue Department giving detailed particulars of the situation in his district in the following tabular form:—

Number of works started with estimated cost			Number of persons employed	Total expenditure under Takavi Loan disbursements	Number of persons given gratuitous relief and the amount paid
Tank restoration	Tank maintenance	Temporary wells			

(*b*) The report should contain information as to the need for starting additional works under these various heads and explain the necessity, if any, for the grant of additional allotments. As the Government are not in possession of information as to the total expenditure so far actually incurred under the various measures of relief sanctioned, no additional grants need be immediately made till such information is at hand.

2. The Deputy Commissioner should carefully check the imprest accounts of the local officers and see that the amounts are immediately recouped, when exhausted, from the sanctioned grants under the respective heads.

3 Long reports raising academic issues should be avoided and all local officers should be instructed to move about frequently and act on the spot with a certain amount of unfettered discretion according to the circumstances of each case.

4. It is not necessary now to lay down any elaborate policy, having regard to the fact that all the necessary measures have been sanctioned which must be operated upon first before undertaking larger relief operations in the affected tracts. It is necessary to make provision for the supply of fodder and water for cattle. In regard to the first, orders have been issued to the Conservator of Forests to cut all the available grass in the forest divisions of Shimoga and Bhadravati and send the same to the maidan districts immediately. An advance of Rs. 5,000 is placed at his disposal for the purpose and he is requested to depute a Sub-Assistant Conservator for such work. The destination for each consignment should be arranged for in consultation with the Deputy Commissioners of the Districts of Tumkur and Kolar who will be responsible for the consignments being sent to the affected parts as quickly as possible. The Deputy Commissioners will be resp onsible for making all arrangements for the opening and management of depots and to the distribution of the grass supplied by the Conservator of Forests. As many depots as possible should be opened in the affected taluks and the grass should be sold at the rate of Rs 10 per ton to persons for the *bona fide* use of their cattle. In all cases in which the price cannot be recovered in cash, the value of the grass supplied should be treated as Takavi Loan under the rules in force.

5. The Revenue Commissioner will ask for additional grants under any of the heads necessary only when the funds placed at his disposal are exhausted.

6. As regards the question of rates sanctioned for the relief works opened, the Revenue Officers must act in concert with the officers of the Public Works Department. Although slight variations according to the local conditions may be allowed, a maximum should be fixed in each district by the Revenue Commissioner in consultation with the Chief Engineer (Roads and Buildings).

7. Government approve of the proposal to give subsistence loans in affected areas, free of interest, in deserving cases. A sum of Rs. 25,000 is sanctioned additionally for the purpose at the rate of Rs. 5,000 for the five taluks of Maddagiri, Goribidnur, Gudibanda, Koratagere and Dodballapur. A sum of Rs. 10,000 is also sanctioned as advance for tank maintenance and tank restoration works in these taluks. The question of recovering the advances given for maintenance works at longer intervals and the question of waiving the contribution for well works should be taken up separately and pending final orders thereon, no delay need take place in starting such works. To each of the five taluks mentioned above, a First Grade Overseer should be appointed forthwith to work under the orders of the Executive Engineer of the District to be in direct charge of all relief works under roads and tank restoration.

8. The Revenue Commissioner is requested to take special steps to start village improvement works in the affected localities out of the allotment sanctioned in Government Order dated the 22nd November 1923 up to a maximum of Rs. 1,000 for each affected taluk. Orders have already been issued for the opening of the State Forests for free grazing wherever necessary. The cattle from the affected maidan taluks will be allowed to be taken to the malnad forests for free grazing.

9. The Amildars of Sira, Pavagada, Tumkur, Gubbi, Tiptur and Kunigal Taluks and the Deputy Amildar of Koratagere Sub-Taluk may be given an imprest of Rs. 500 for carrying on the village improvement works according to the orders dated the 22nd November 1923 and meeting other expenditure of an urgent nature which should be recouped from the sanctioned grants.

10. Special efforts should be made for digging temporary wells in all tank beds and in respect of all works, the instructions given in paragraph four of the Government Order of 22nd November 1923 will be strictly carried out.

11. In regard to remission, the recommendation made by the Revenue Commissioner to extend the time for application for remission under existing rules, till the end of December 1923, is approved. The other recommendations of the Revenue Commissioner on the subject of remission in the affected areas will be considered separately.

12. The Comptroller will be requested to keep an up-to-date account of the disbursements under all the operations sanctioned by the Government and debit it to a special head pending orders as regards the source from which the expenditure is to be met.

K. V. ANANTHARAMAN,
Offg. Secretary to Government,
Revenue Department.

To—The Revenue Commissioner in Mysore.
The Deputy Commissioners of Districts.
The Comptroller to Government (through the Financial Secretariat).
The Chief Engineer, Roads and Buildings.
The Chief Engineer for Irrigation.
PRESS TABLE.

Exd.—A. M. K.

R. D. No..3

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 24th January 1924.

To

THE DEPUTY COMMISSIONER,

DISTRICT.

SIR,

In continuation of this Office Circular No. 1/R. D., dated 13th December 1923, prescribing the procedure to be adopted in drawing from the Treasuries the amounts required in connection with the Relief of Distress in the affected parts of the State, I have the honor to issue the following further instructions laying down the method of accounting for sums so drawn.

2. The procedure now obtaining for the accounting of disbursements on account of Land Improvement and Takavi Loans may be adopted in the case of subsistence Loans ordered to be granted in accordance with Government Order No. R. 2582-93/R. M. 11-23-104 dated 7th December 1923. Separate loan orders should, however, be issued in the case of these loans which are free of interest and separate loan-order statements sent to this office.

3. All accounts relating to these loans, both of loans granted and of recoveries made, may be arranged to be kept in the District and Taluk Offices separately and not merged with those granted for ordinary Takavi and Land Improvement Loans.

4. Expenditure which is finally, or in the first instance, chargeable to the head "Relief of Distress" (*vide* para 2 of this Office Circular No. 1/R. D,. dated 13th December 1923) will be either on account of "Works" or on account of "Gratuitous Relief." In the latter case, no detailed accounts need be maintained. It is enough if the payment made on account of Gratuitous Relief is noted in the Imprest Cash Book which will be in the form prescribed in para 6 *infra* and in which will be entered all payments made out of imprests whether in respect of "Works" or "Gratuitous Relief."

5. For transactions pertaining to Works, the registers, etc., to be maintained by each Disburser will consist of (1) Departmental Registers, etc., and (2) those relating to Accounts. The former includes estimates, files of correspondence *re* individual works, Measurement Books, Registers of sanctions and Appropriations, Nominal or Muster Roll Registers, Returns to be rendered to the Revenue or other authorities and Government, etc., the maintenance and submission of which will be regulated by the instructions issued by the Revenue Commissioner.

6. The latter will comprise (1) the Imprest cash book (2) the files of duplicate paid bills and abstracts of labour charges and (3) Register of works.

(i) *Imprest Cash Book.*—This will be in the form of the Contingent Register and the rules prescribed therefor in Articles 133 to 135 of Mysore Account Code, Volume I, will generally apply to this Register also. The marginally noted sub heads will be substituted for those enumerated in Note 2 of Article 133, Mysore Account Code, Volume I. As soon as payments are made—whether on account of works or on account of gratuitous relief—out of imprests, they should at once be noted in this Register. The amounts of such payments should be posted in the respective columns and carried to the column for totals.

Village Improvement Works.
Sinking of Temporary Wells.
.....
Gratuitous Relief.

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The bills will be prepared in duplicate, the original being distinguished from the duplicate by using coloured paper for the latter. Payment should always be made on the original bill form and the fact of payment simultaneously noted on the duplicate bill and in the Imprest Cash Book. The original bill should be carefully preserved for being sent with the detailed bill referred to in para 3 of this office circular of the 13th *ultimo*, the duplicate being made use of in posting the Register of works. Whenever payments are made on muster rolls, an Abstract of labour charges should, instead, be prepared in duplicate in the form prescribed which contains printed instructions for preparing it. The duplicate bills or abstracts of labour charges pertaining to each work should be kept in a separate file.

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7. *Establishment.*—The payment of pay and travelling allowances of establishments specially entertained in connection with distress, under competent sanction, should, on no account, be made from the imprests. They should be claimed on separate establishment and Travelling allowance bill forms, the bills being headed " Relief of Distress " in red ink to enable the treasuries to distinguish them from other establishment and Travelling Allowance bills.

8 *To sum up*— (1) the existing accounts procedure in respect of loans may be adopted in the case of loans sanctioned in connection with distress relief measures also; (2) the expenditure incurred from imprests to be accounted for in the Imprest Cash Book (specially prescribed); (3) the expenditure on account of works to be, in addition, posted into the register of works, also specially prescribed; (4) the bills or the abstracts of labour charges, as the case may be, to be prepared in duplicate; and (5) the charges on account of establishment and travelling allowance of the staff specially detailed for the work of distress relief to be drawn separately on ordinary establishment and travelling allowance bill forms.

9. Suitable instructions may kindly be caused to be issued to Amildars and other Officers concerned.

I have the honor to be,

Sir,

Your most obedient servant,

T. SATYARAJ CHETTY,

Comptroller.

WD 1458—GPB—250—25-1-24

R. D. No. 3

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 24th January 1924.

To

THE DEPUTY COMMISSIONER,

DISTRICT.

SIR,

In continuation of this Office Circular No. 1/R. D., dated 13th December 1923, prescribing the procedure to be adopted in drawing from the Treasuries the amounts required in connection with the Relief of Distress in the affected parts of the State, I have the honor to issue the following further instructions laying down the method of accounting for sums so drawn.

2. The procedure now obtaining for the accounting of disbursements on account of Land Improvement and Takavi Loans may be adopted in the case of subsistence Loans ordered to be granted in accordance with Government Order No. R. 2582-93/R. M. 11-23-104 dated 7th December 1923. Separate loan orders should, however, be issued in the case of these loans which are free of interest and separate loan-order statements sent to this office.

3. All accounts relating to these loans, both of loans granted and of recoveries made, may be arranged to be kept in the District and Taluk Offices separately and not merged with those granted for ordinary Takavi and Land Improvement Loans.

4. Expenditure which is finally, or in the first instance, chargeable to the head "Relief of Distress" (*vide* para 2 of this Office Circular No. 1/R. D., dated 13th December 1923) will be either on account of "Works" or on account of "Gratuitous Relief." In the latter case, no detailed accounts need be maintained. It is enough if the payment made on account of Gratuitous Relief is noted in the Imprest Cash Book which will be in the form prescribed in para 6 *infra* and in which will be entered all payments made out of imprests whether in respect of "Works" or "Gratuitous Relief."

5. For transactions pertaining to Works, the registers, etc., to be maintained by each Disburser will consist of (1) Departmental Registers, etc., and (2) those relating to Accounts. The former includes estimates, files of correspondence *re* individual works, Measurement Books, Registers of sanctions and Appropriations, Nominal or Muster Roll Registers, Returns to be rendered to the Revenue or other authorities and Government, etc., the maintenance and submission of which will be regulated by the instructions issued by the Revenue Commissioner.

6. The latter will comprise (1) the Imprest cash book (2) the files of duplicate paid bills and abstracts of labour charges and (3) Register of works.

(i) *Imprest Cash Book.*—This will be in the form of the Contingent Register and the rules prescribed therefor in Articles 133 to 135 of Mysore Account Code, Volume I, will generally apply to this Register also. The marginally noted sub heads will be substituted for those enumerated in Note 2 of Article 133, Mysore Account Code, Volume I. As soon as payments are made—whether on account of works or on account of gratuitous relief—out of imprests, they should at once be noted in this Register. The amounts of such payments should be posted in the respective columns and carried to the column for totals.

Village Improvement Works.
Sinking of Temporary Wells.
.....
Gratuitous Relief.

(ii) *Duplicate paid bills and duplicate abstracts of labour charges.*—In preparing bills, the total quantities under each item of work, *e. g.*, "Excavation," etc., should be taken from the entries in the Measurement Books and the rates for such items of work from the sanctioned estimates.

The bills will be prepared in duplicate, the original being distinguished from the duplicate by using coloured paper for the latter. Payment should always be made on the original bill form and the fact of payment simultaneously noted on the duplicate bill and in the Imprest Cash Book. The original bill should be carefully preserved for being sent with the detailed bill referred to in para 3 of this office circular of the 13th *ultimo*, the duplicate being made use of in posting the Register of works. Whenever payments are made on muster rolls, an Abstract of labour charges should, instead, be prepared in duplicate in the form prescribed which contains printed instructions for preparing it. The duplicate bills or abstracts of labour charges pertaining to each work should be kept in a separate file.

(iii) *Register of works.*—These registers should be maintained for all items of expenditure incurred on account of works. As there are, at present, only two classes of works, half the number of pages in these registers may be allotted for entering each class of works in one separate series. Thus, the first half of the Register will be set apart for the Village Improvement works. The individual Village Improvement works will be given serial numbers with distinguishing letters, V.I. 1.; V.I. 2 ; V.I. 3 ; etc. If a new Village Improvement Work is started, the next blank page available will be utilized and the next serial number given to it. Similarly the abbreviations, Ty. W., will be used before the serial numbers for Temporary well works and entries in respect of them will be made in the other half of the register. On each page of this register, the transactions of only one work should be posted, the name of the work together with its characteristic serial number being entered in red ink at the top. This nomenclature should be adopted in all bills, returns and in the communications addressed to this office which pertain to transactions relating to the prevailing distress, and all these documents and papers should be headed " Distress."

7. *Establishment.*—The payment of pay and travelling allowances of establishments specially entertained in connection with distress, under competent sanction, should, on no account, be made from the imprests. They should be claimed on separate establishment and Travelling allowance bill forms, the bills being headed " Relief of Distress " in red ink to enable the treasuries to distinguish them from other establishment and Travelling Allowance bills.

8 *To sum up*— (1) the existing accounts procedure in respect of loans may be adopted in the case of loans sanctioned in connection with distress relief measures also; (2) the expenditure incurred from imprests to be accounted for in the Imprest Cash Book (specially prescribed); (3) the expenditure on account of works to be, in addition, posted into the register of works, also specially prescribed; (4) the bills or the abstracts of labour charges, as the case may be, to be prepared in duplicate; and (5) the charges on account of establishment and travelling allowance of the staff specially detailed for the work of distress relief to be drawn separately on ordinary establishment and travelling allowance bill forms.

9. Suitable instructions may kindly be caused to be issued to Amildars and other Officers concerned.

I have the honor to be,

Sir,

Your most obedient servant,

T. SATYARAJ CHETTY,

Comptroller.

WD 1458—GPB—250—25-1-24

R. D. No. 3

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 24th January 1924.

To

THE DEPUTY COMMISSIONER,

DISTRICT.

SIR,

In continuation of this Office Circular No. 1/R. D., dated 13th December 1923, prescribing the procedure to be adopted in drawing from the Treasuries the amounts required in connection with the Relief of Distress in the affected parts of the State, I have the honor to issue the following further instructions laying down the method of accounting for sums so drawn.

2. The procedure now obtaining for the accounting of disbursements on account of Land Improvement and Takavi Loans may be adopted in the case of subsistence Loans ordered to be granted in accordance with Government Order No. R. 2582-93/R. M. 11-23-104 dated 7th December 1923. Separate loan orders should, however, be issued in the case of these loans which are free of interest and separate loan-order statements sent to this office.

3. All accounts relating to these loans, both of loans granted and of recoveries made, may be arranged to be kept in the District and Taluk Offices separately and not merged with those granted for ordinary Takavi and Land Improvement Loans.

4. Expenditure which is finally, or in the first instance, chargeable to the head "Relief of Distress" (*vide* para 2 of this Office Circular No. 1/R. D,. dated 13th December 1923) will be either on account of "Works" or on account of "Gratuitous Relief." In the latter case, no detailed accounts need be maintained. It is enough if the payment made on account of Gratuitous Relief is noted in the Imprest Cash Book which will be in the form prescribed in para 6 *infra* and in which will be entered all payments made out of imprests whether in respect of "Works" or "Gratuitous Relief."

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Village Improvement Works.
Sinking of Temporary Wells.
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7. *Establishment.*—The payment of pay and travelling allowances of establishments specially entertained in connection with distress, under competent sanction, should, on no account, be made from the imprests. They should be claimed on separate establishment and Travelling allowance bill forms, the bills being headed " Relief of Distress " in red ink to enable the treasuries to distinguish them from other establishment and Travelling Allowance bills.

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9. Suitable instructions may kindly be caused to be issued to Amildars and other Officers concerned.

I have the honor to be,

Sir,

Your most obedient servant,

T. SATYARAJ CHETTY,

Comptroller.

WD 1458—GPB—250—25-1-24

R. D. No. 3

OFFICE OF THE COMPTROLLER TO THE
GOVERNMENT OF HIS HIGHNESS THE
MAHARAJA OF MYSORE.

Dated, Bangalore, the 24th January 1924.

To

THE DEPUTY COMMISSIONER,

DISTRICT.

SIR,

In continuation of this Office Circular No. 1/R. D., dated 13th December 1923, prescribing the procedure to be adopted in drawing from the Treasuries the amounts required in connection with the Relief of Distress in the affected parts of the State, I have the honor to issue the following further instructions laying down the method of accounting for sums so drawn.

2. The procedure now obtaining for the accounting of disbursements on account of Land Improvement and Takavi Loans may be adopted in the case of subsistence Loans ordered to be granted in accordance with Government Order No. R. 2582-93/R. M. 11-23-104 dated 7th December 1923. Separate loan orders should, however, be issued in the case of these loans which are free of interest and separate loan-order statements sent to this office.

3. All accounts relating to these loans, both of loans granted and of recoveries made, may be arranged to be kept in the District and Taluk Offices separately and not merged with those granted for ordinary Takavi and Land Improvement Loans.

4. Expenditure which is finally, or in the first instance, chargeable to the head "Relief of Distress" (*vide* para 2 of this Office Circular No. 1/R. D,. dated 13th December 1923) will be either on account of "Works" or on account of "Gratuitous Relief." In the latter case, no detailed accounts need be maintained. It is enough if the payment made on account of Gratuitous Relief is noted in the Imprest Cash Book which will be in the form prescribed in para 6 *infra* and in which will be entered all payments made out of imprests whether in respect of "Works" or "Gratuitous Relief."

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Village Improvement Works.
Sinking of Temporary Wells.
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7. *Establishment.*—The payment of pay and travelling allowances of establishments specially entertained in connection with distress, under competent sanction, should, on no account, be made from the imprests. They should be claimed on separate establishment and Travelling allowance bill forms, the bills being headed " Relief of Distress " in red ink to enable the treasuries to distinguish them from other establishment and Travelling Allowance bills.

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9. Suitable instructions may kindly be caused to be issued to Amildars and other Officers concerned.

I have the honor to be,

Sir,

Your most obedient servant,

T. SATYARAJ CHETTY,

Comptroller.

WD 1458—GPB—250—25 1-24

R. D. No. 3

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 24th January 1924.

To

THE DEPUTY COMMISSIONER,

DISTRICT.

SIR,

In continuation of this Office Circular No. 1/R. D., dated 13th December 1923, prescribing the procedure to be adopted in drawing from the Treasuries the amounts required in connection with the Relief of Distress in the affected parts of the State, I have the honor to issue the following further instructions laying down the method of accounting for sums so drawn.

2. The procedure now obtaining for the accounting of disbursements on account of Land Improvement and Takavi Loans may be adopted in the case of subsistence Loans ordered to be granted in accordance with Government Order No. R. 2582-93/R. M. 11-23-104 dated 7th December 1923. Separate loan orders should, however, be issued in the case of these loans which are free of interest and separate loan-order statements sent to this office.

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Village Improvement Works.
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7. *Establishment.*—The payment of pay and travelling allowances of establishments specially entertained in connection with distress, under competent sanction, should, on no account, be made from the imprests. They should be claimed on separate establishment and Travelling allowance bill forms, the bills being headed " Relief of Distress " in red ink to enable the treasuries to distinguish them from other establishment and Travelling Allowance bills.

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9. Suitable instructions may kindly be caused to be issued to Amildars and other Officers concerned.

I have the honor to be,

Sir,

Your most obedient servant,

T. SATYARAJ CHETTY,

Comptroller.

WD 1458—GPB—250—25 1-24

R. D. No. 3

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 24th January 1924.

To

THE DEPUTY COMMISSIONER,

DISTRICT.

SIR,

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2. The procedure now obtaining for the accounting of disbursements on account of Land Improvement and Takavi Loans may be adopted in the case of subsistence Loans ordered to be granted in accordance with Government Order No. R. 2582-93/R. M. 11-23-104 dated 7th December 1923. Separate loan orders should, however, be issued in the case of these loans which are free of interest and separate loan-order statements sent to this office.

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Village Improvement Works.
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9. Suitable instructions may kindly be caused to be issued to Amildars and other Officers concerned.

I have the honor to be,

Sir,

Your most obedient servant,

T. SATYARÀJ CHETTY,

Comptroller.

WD 1458—GPB—250—25-1-24

R. D. No. 3

OFFICE OF THE COMPTROLLER TO THE
GOVERNMENT OF HIS HIGHNESS THE
MAHARAJA OF MYSORE.

Dated, Bangalore, the 24th January 1924.

To

THE DEPUTY COMMISSIONER,

DISTRICT.

SIR,

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3. All accounts relating to these loans, both of loans granted and of recoveries made, may be arranged to be kept in the District and Taluk Offices separately and not merged with those granted for ordinary Takavi and Land Improvement Loans.

4. Expenditure which is finally, or in the first instance, chargeable to the head "Relief of Distress" (*vide* para 2 of this Office Circular No. 1/R. D,. dated 13th December 1923) will be either on account of "Works" or on account of "Gratuitous Relief." In the latter case, no detailed accounts need be maintained. It is enough if the payment made on account of Gratuitous Relief is noted in the Imprest Cash Book which will be in the form prescribed in para 6 *infra* and in which will be entered all payments made out of imprests whether in respect of "Works" or "Gratuitous Relief."

5. For transactions pertaining to Works, the registers, etc., to be maintained by each Disburser will consist of (1) Departmental Registers, etc., and (2) those relating to Accounts. The former includes estimates, files of correspondence *re* individual works, Measurement Books, Registers of sanctions and Appropriations, Nominal or Muster Roll Registers, Returns to be rendered to the Revenue or other authorities and Government, etc., the maintenance and submission of which will be regulated by the instructions issued by the Revenue Commissioner.

6. The latter will comprise (1) the Imprest cash book (2) the files of duplicate paid bills and abstracts of labour charges and (3) Register of works.

(i) *Imprest Cash Book.*—This will be in the form of the Contingent Register and the rules prescribed therefor in Articles 133 to 135 of Mysore Account Code, Volume I, will generally apply to this Register also. The marginally noted sub heads will be substituted for those enumerated in Note 2 of Article 133, Mysore Account Code, Volume I. As soon as payments are made—whether on account of works or on account of gratuitous relief—out of imprests, they should at once be noted in this Register. The amounts of such payments should be posted in the respective columns and carried to the column for totals.

Village Improvement Works.
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Gratuitous Relief.

(ii) *Duplicate paid bills and duplicate abstracts of labour charges.*—In preparing bills, the total quantities under each item of work, *e. g.*, "Excavation," etc., should be taken from the entries in the Measurement Books and the rates for such items of work from the sanctioned estimates.

The bills will be prepared in duplicate, the original being distinguished from the duplicate by using coloured paper for the latter. Payment should always be made on the original bill form and the fact of payment simultaneously noted on the duplicate bill and in the Imprest Cash Book. The original bill should be carefully preserved for being sent with the detailed bill referred to in para 3 of this office circular of the 13th *ultimo*, the duplicate being made use of in posting the Register of works. Whenever payments are made on muster rolls, an Abstract of labour charges should, instead, be prepared in duplicate in the form prescribed which contains printed instructions for preparing it. The duplicate bills or abstracts of labour charges pertaining to each work should be kept in a separate file.

(iii) *Register of works.*—These registers should be maintained for all items of expenditure incurred on account of works. As there are, at present, only two classes of works, half the number of pages in these registers may be allotted for entering each class of works in one separate series. Thus, the first half of the Register will be set apart for the Village Improvement works. The individual Village Improvement works will be given serial numbers with distinguishing letters, V.I. 1.; V.I. 2 ; V.I. 3 ; etc. If a new Village Improvement Work is started, the next blank page available will be utilized and the next serial number given to it. Similarly the abbreviations, Ty. W., will be used before the serial numbers for Temporary well works and entries in respect of them will be made in the other half of the register. On each page of this register, the transactions of only one work should be posted, the name of the work together with its characteristic serial number being entered in red ink at the top. This nomenclature should be adopted in all bills, returns and in the communications addressed to this office which pertain to transactions relating to the prevailing distress, and all these documents and papers should be headed " Distress. "

7. *Establishment.*—The payment of pay and travelling allowances of establishments specially entertained in connection with distress, under competent sanction, should, on no account, be made from the imprests. They should be claimed on separate establishment and Travelling allowance bill forms, the bills being headed " Relief of Distress " in red ink to enable the treasuries to distinguish them from other establishment and Travelling Allowance bills.

8 *To sum up*— (1) the existing accounts procedure in respect of loans may be adopted in the case of loans sanctioned in connection with distress relief measures also; (2) the expenditure incurred from imprests to be accounted for in the Imprest Cash Book (specially prescribed); (3) the expenditure on account of works to be, in addition, posted into the register of works, also specially prescribed; (4) the bills or the abstracts of labour charges, as the case may be, to be prepared in duplicate; and (5) the charges on account of establishment and travelling allowance of the staff specially detailed for the work of distress relief to be drawn separately on ordinary establishment and travelling allowance bill forms.

9. Suitable instructions may kindly be caused to be issued to Amildars and other Officers concerned.

I have the honor to be,

Sir,

Your most obedient servant,

T. SATYARAJ CHETTY,

Comptroller.

WD 1458—GPB—250—25-1-24

R. D. No. 3

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 24th January 1924.

To

THE DEPUTY COMMISSIONER,

DISTRICT.

SIR,

In continuation of this Office Circular No. 1/R. D., dated 13th December 1923, prescribing the procedure to be adopted in drawing from the Treasuries the amounts required in connection with the Relief of Distress in the affected parts of the State, I have the honor to issue the following further instructions laying down the method of accounting for sums so drawn.

2. The procedure now obtaining for the accounting of disbursements on account of Land Improvement and Takavi Loans may be adopted in the case of subsistence Loans ordered to be granted in accordance with Government Order No. R. 2582-93/R. M. 11-23-104 dated 7th December 1923. Separate loan orders should, however, be issued in the case of these loans which are free of interest and separate loan-order statements sent to this office.

3. All accounts relating to these loans, both of loans granted and of recoveries made, may be arranged to be kept in the District and Taluk Offices separately and not merged with those granted for ordinary Takavi and Land Improvement Loans.

4. Expenditure which is finally, or in the first instance, chargeable to the head "Relief of Distress" (*vide* para 2 of this Office Circular No. 1/R. D,. dated 13th December 1923) will be either on account of "Works" or on account of "Gratuitous Relief." In the latter case, no detailed accounts need be maintained. It is enough if the payment made on account of Gratuitous Relief is noted in the Imprest Cash Book which will be in the form prescribed in para 6 *infra* and in which will be entered all payments made out of imprests whether in respect of "Works" or "Gratuitous Relief."

5. For transactions pertaining to Works, the registers, etc., to be maintained by each Disburser will consist of (1) Departmental Registers, etc., and (2) those relating to Accounts. The former includes estimates, files of correspondence *re* individual works, Measurement Books, Registers of sanctions and Appropriations, Nominal or Muster Roll Registers, Returns to be rendered to the Revenue or other authorities and Government, etc., the maintenance and submission of which will be regulated by the instructions issued by the Revenue Commissioner.

6. The latter will comprise (1) the Imprest cash book (2) the files of duplicate paid bills and abstracts of labour charges and (3) Register of works.

(i) *Imprest Cash Book.*—This will be in the form of the Contingent Register and the rules prescribed therefor in Articles 133 to 135 of Mysore Account Code, Volume I, will generally apply to this Register also. The marginally noted sub heads will be substituted for those enumerated in Note 2 of Article 133, Mysore Account Code, Volume I. As soon as payments are made–whether on account of works or on account of gratuitous relief–out of imprests, they should at once be noted in this Register. The amounts of such payments should be posted in the respective columns and carried to the column for totals.

Village Improvement Works.
Sinking of Temporary Wells.
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Gratuitous Relief.

(ii) *Duplicate paid bills and duplicate abstracts of labour charges.*—In preparing bills, the total quantities under each item of work, *e. g.*, "Excavation," etc., should be taken from the entries in the Measurement Books and the rates for such items of work from the sanctioned estimates.

The bills will be prepared in duplicate, the original being distinguished from the duplicate by using coloured paper for the latter. Payment should always be made on the original bill form and the fact of payment simultaneously noted on the duplicate bill and in the Imprest Cash Book. The original bill should be carefully preserved for being sent with the detailed bill referred to in para 3 of this office circular of the 13th *ultimo*, the duplicate being made use of in posting the Register of works. Whenever payments are made on muster rolls, an Abstract of labour charges should, instead, be prepared in duplicate in the form prescribed which contains printed instructions for preparing it. The duplicate bills or abstracts of labour charges pertaining to each work should be kept in a separate file.

(iii) *Register of works.*—These registers should be maintained for all items of expenditure incurred on account of works. As there are, at present, only two classes of works, half the number of pages in these registers may be allotted for entering each class of works in one separate series. Thus, the first half of the Register will be set apart for the Village Improvement works. The individual Village Improvement works will be given serial numbers with distinguishing letters, V.I. 1.; V.I. 2 ; V.I. 3 ; etc. If a new Village Improvement Work is started, the next blank page available will be utilized and the next serial number given to it. Similarly the abbreviations, Ty. W., will be used before the serial numbers for Temporary well works and entries in respect of them will be made in the other half of the register. On each page of this register, the transactions of only one work should be posted, the name of the work together with its characteristic serial number being entered in red ink at the top. This nomenclature should be adopted in all bills, returns and in the communications addressed to this office which pertain to transactions relating to the prevailing distress, and all these documents and papers should be headed " Distress. "

7. *Establishment.*—The payment of pay and travelling allowances of establishments specially entertained in connection with distress, under competent sanction, should, on no account, be made from the imprests. They should be claimed on separate establishment and Travelling allowance bill forms, the bills being headed " Relief of Distress " in red ink to enable the treasuries to distinguish them from other establishment and Travelling Allowance bills.

8 *To sum up*— (1) the existing accounts procedure in respect of loans may be adopted in the case of loans sanctioned in connection with distress relief measures also; (2) the expenditure incurred from imprests to be accounted for in the Imprest Cash Book (specially prescribed); (3) the expenditure on account of works to be, in addition, posted into the register of works, also specially prescribed; (4) the bills or the abstracts of labour charges, as the case may be, to be prepared in duplicate; and (5) the charges on account of establishment and travelling allowance of the staff specially detailed for the work of distress relief to be drawn separately on ordinary establishment and travelling allowance bill forms.

9. Suitable instructions may kindly be caused to be issued to Amildars and other Officers concerned.

I have the honor to be,

Sir,

Your most obedient servant,

T. SATYARAJ CHETTY,

Comptroller.

WD 1458—GPB—250—25 1-24